

ID: CCA_2009031815470345

Number: **200914056**

Release Date: 4/3/2009

Office:

UILC: 6103.03-00

From:

Sent: Wednesday, March 18, 2009 3:47:14 PM

To:

Cc:

Subject: Disclosure to Factors in Subordination Agreements

Thank you for your question about the IRS's ability to inform factors about the revocation of a subordination agreement (Form 669-D) when a taxpayer defaults on an installment agreement or otherwise stops paying the taxes at issue. The subordination agreement is the return information of the taxpayer. As such, it is confidential and can only be disclosed as permitted by IRC 6103(a). This confidential information includes not only the reason for the revocation, but the fact of revocation.

[REDACTED]

[REDACTED]